

CHAPTER 138.

PLACE OF BRINGING ACTION.

H. F. 67.

AN ACT to amend section thirty-four hundred and ninety-seven (3497) of the code, relating to place of bringing action.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Actions against common carriers.** That section thirty-four hundred and ninety-seven (3497) of the code be and is hereby amended, by inserting the words "steamboat and other river crafts" after the word "canal" in the third line.

SEC. 2. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved March 5, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 6, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 139.

MANNER OF COMMENCING ACTIONS.

H. F. 68.

AN ACT to amend section thirty-five hundred and twenty-nine (3529) of the code, relating to manner of commencing actions.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Service on agent of corporation.** That section thirty-five hundred and twenty-nine (3529) of the code be and is hereby amended by inserting the words "steamboat or other river craft" after the word "canal" in the second line.

SEC. 2. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved March 5, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 6, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 140.

TAXES ON PROPERTY IN THE HANDS OF RECEIVERS.

S. F. 9.

AN ACT to amend section thirty-eight hundred and twenty-five (3825) of the code, making taxes on property in the hands of receivers a preferred claim.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Priority of liens.** That section thirty-eight hundred and twenty-five (3825) of the code be and the same is hereby amended by adding to said section the following:

"Provided that when the assets of any corporation, partnership or person shall be placed in the hands of a receiver, all taxes against said corporation,